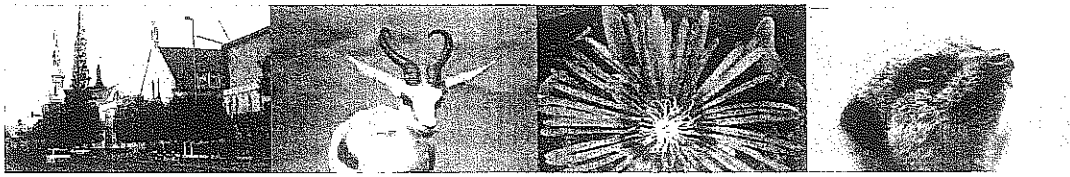


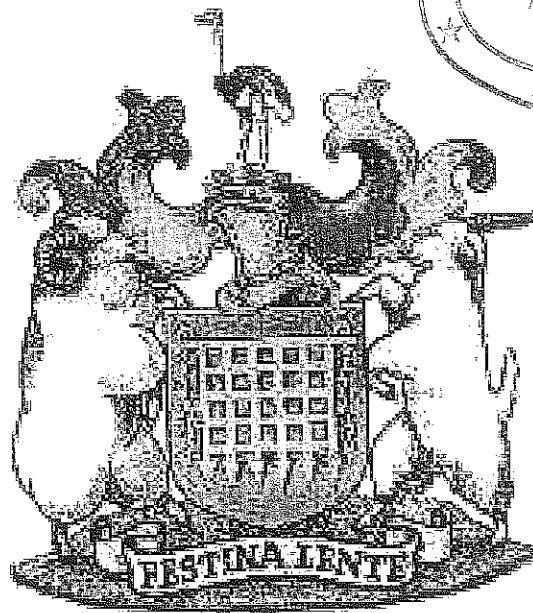
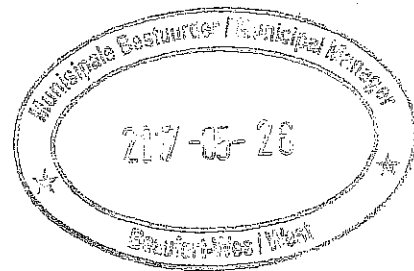


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BEAUFORT WEST MUNICIPALITY



DRAFT ANNUAL BUDGET 2017/18 Medium Term Revenue Expenditure Framework (MTREF)

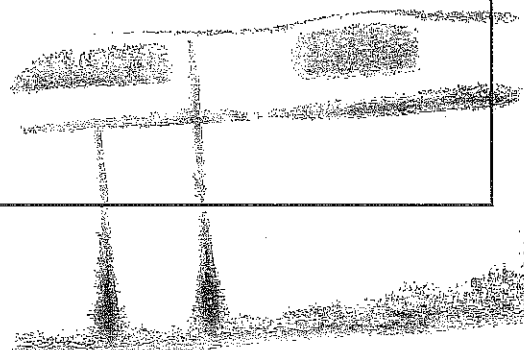


Table of Contents

1. Executive Summary – Budget 2017/18 to 2019/2020	1 - 2
1.1. Operating Revenue Budget	2 - 5
1.2. Operating Expenditure Budget	6 - 7
1.3. Capital Expenditure Budget	8 - 9
2. Budget Related Resolutions	10
3. Budget Schedules (Table A1 – A10)	
➤ Table A1 - Consolidated Budget Summary;	
➤ Table A2 - Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification);	
➤ Table A2A - Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification);	
➤ Table A3 - Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote);	
➤ Table A3A - Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote);	
➤ Table A4 - Consolidated Budgeted Financial Performance (revenue and expenditure);	
➤ Table A5 - Consolidated Budgeted Capital Expenditure by vote, functional classification and funding;	
➤ Table A5A - Consolidated Budgeted Capital Expenditure by vote, functional classification and funding;	
➤ Table A6 - Consolidated Budgeted Financial Position;	
➤ Table A7 - Consolidated Budgeted Cash Flows;	
➤ Table A8 - Consolidated Cash backed reserves/accumulated surplus reconciliation;	
➤ Table A9 - Consolidated Asset Management;	
➤ Table A10 - Consolidated basic service delivery measurement.	
4. Draft Capital Detailed Budget over the 2017/18 Medium Term Revenue Expenditure Framework (MTREF)	
5. Municipal Manager's Quality Certification	

1. Executive Summary

The following were used as guidance to compile the 2017/18 Medium Term Revenue and Expenditure Framework (MTREF):

- National Treasury's MFMA Circular No. 86 : Municipal Budget Circular for the 2017/18 MTREF;
- National Treasury's MFMA Circular No. 82 : Cost Containment Measures (updated November 2016);
- Municipal Budget and Reporting Regulations (MBRR);
- National & Provincial Budgets;
- Division of Revenue Act (DoRA);
- Western Cape Provincial Treasury: Gazette No.7742;
- Municipal Regulations on a Standard Chart of Accounts in government gazette Notice No. 37577 on 22 April 2014;
- The municipality's IDP.

The main challenges experienced during the compilation of the 2017/18 MTREF can be summarised as follows:

- The current ongoing economic difficulties faced by our country;
- Local political instability and its effects on the Municipality's administrative functions and processes;
- The need to reprioritise capital projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;

In view of the aforementioned, the table below is a consolidated overview of the proposed 2017/18 Medium-term Revenue and Expenditure Framework:

R thousand	Adjustments Budget 2016/17	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Total Revenue (excluding capital transfers and contributions)	264,959,044	291,941,792	278,723,630	291,864,677
Total Expenditure	279,027,263	304,767,191	284,304,160	296,145,362
Surplus/(Deficit)	-14,068,219	-12,825,399	-5,580,530	-4,280,685
Total Capital Expenditure	43,358,003	14,840,000	14,347,000	29,885,000

Total operating revenue are projected to grow by 10.18 per cent or R27 million for the 2017/18 financial year when compared to the 2016/17 Adjustments Budget. For the 2018/19 year operational revenue will decrease by 4.53 per cent and increase again by 4.71 per cent

in 2019/20 financial year. The decrease in the 2018/19 are due to a reduction in operating grant transfers.

Total operating expenditure for the 2017/18 financial year has been appropriated at R304.7 million and translates into a budgeted deficit of R12.8 million. When compared to the 2016/17 Adjustments Budget, operational expenditure has grown by 9.2 per cent in the 2017/18 budget and decrease by 7.2 per cent in 2018/19 and will increase again by 4.16 per cent in 2019/20.

The capital budget of R14.8 million for 2017/18 is 65.77 per cent less when compared to the 2016/17 Adjustment Budget. The reduction is due to a decrease in transfers from national and provincial government as well as the cash flow realities and declining cash position of the municipality. The 2017/18 capital budget is funded mainly from national transfers (MIG) of 93 per cent and the remaining 7 per cent from internally generated funds (CRR). For the two outer years the capital budget is 100 per cent funded from national transfers MIG and INEP. Consequently, the capital budget remains relatively flat over the medium-term.

1.1. Operating Revenue

The Beaufort West Municipality remains committed at improving the quality of services provided to its residents within the municipal jurisdiction. In order to do this the Municipality needs to generate the required revenue.

The national, provincial and local economic outlook remain weak and will continue to pressurise municipal revenue generation and collection levels hence a conservative approach were used to in projecting revenue. Non-priority spending should be limited and stringent cost-containment measures should be implemented as per National Treasury's MFMA Circular No. 82 : Cost Containment Measures (updated November 2016).

In these tough economic times strong revenue management, political will/support and support from all directorates will be absolutely fundamental to ensure that the budget can be implemented and to foster financial sustainability over the MTREF.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Local economic development;
- Efficient revenue management, which aims to ensure a 93 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);

- Achievement of full cost recovery of specific user charges especially in relation to trading services which remain a challenge;
- The municipality's Budget Policy as well as the Funding and Reserves Policy;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act,
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the municipality.

The following tariff increases are foreseen/proposed for the 2017/18 financial year:

- | | |
|-------------------------|---------|
| ➤ Property rates | - 7% |
| ➤ Water | - 7% |
| ➤ Refuse | - 7% |
| ➤ Sanitation | - 7% |
| ➤ Electricity | - 1.88% |
| ➤ Miscellaneous tariffs | - 5% |

Free Basic Services: Basic Social Services Package for the 2017/18 financial year:

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality's Indigent Policy.

The approved indigent subsidy are categorised as follow:

- Category A – Income group (R0 – R200)
- Category B – Income group R200 – R1 600)
- Category C – Income group (R1 601 – R3 200)

The free basic services consist for 50 kWh electricity and 6 kl water per month to all households with an income up to R 3 200 per month. For category A sewerage service and refuse removal are subsidized in full and for Categories A and B only sewerage are subsidized but only partially.

An amount of R16.8 million is allocated to the provision of free basic services in terms of council's indigent policy.

The cost of the social package of the registered indigent households is financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

The table below is a summary of the main revenue source over the 2017/18 MTREF:

Description	Current Year 2016/17		2017/18 Medium term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source					
Property rates	28,304,716	28,304,716	30,880,736	33,041,448	35,355,330
Service charges - electricity revenue	72,655,120	72,655,120	74,602,000	75,880,300	77,145,100
Service charges - water revenue	17,993,370	17,993,370	19,441,690	20,808,800	22,258,400
Service charges - sanitation revenue	13,361,358	13,361,358	14,576,000	15,557,200	16,641,500
Service charges - refuse revenue	6,842,788	6,842,788	7,445,000	7,966,250	8,523,500
Service charges - other	-	-	-	-	-
Rental of facilities and equipment	1,274,531	1,274,531	1,312,990	1,325,345	1,359,370
Interest earned - external investments	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000
Interest earned - outstanding debtors	2,086,600	2,086,600	2,615,500	2,727,600	2,849,800
Dividends received	-	-	-	-	-
Fines, penalties and forfeits	49,409,090	49,409,090	44,785,160	47,209,365	49,409,850
Licences and permits	610,450	610,450	595,450	600,515	605,580
Agency services	670,000	670,000	680,000	680,000	680,000
Transfers and subsidies	63,897,000	65,164,070	92,421,000	70,364,000	74,421,000
Other revenue	5,326,951	5,326,951	1,326,266	1,302,807	1,355,247
Gains on disposal of PPE	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	263,691,974	264,959,044	291,941,792	278,723,630	291,864,677

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

The Beaufort West Municipality depends largely on service charges to balance its budget. Service charges as a percentage of total revenue are as follows:

- Service charges – electricity : 25.5 %
- Service charges – water : 6.7 %
- Service charges – sanitation : 5 %
- Service charges – refuse : 2.5 %

Service charges in total equates to 39.8 percent of total revenue for 2017/18 financial year.

The second largest contributor to total revenue relates to Transfers and subsidies at 31.7 percent. The table below provides the funding made available from National and Provincial Government for the 2017/18 budget year. These allocations are gazetted in the DoRA and the Western Cape Provincial Treasury Gazette.

Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework		
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand				
RECEIPTS:	1			
Operating Transfers and Grants				
National Government:		60,719,000	64,411,000	67,951,000
Local Government Equitable Share		51,060,000	58,567,000	60,766,000
Energy Efficiency and Demand Management		6,000,000	5,024,000	5,065,000
Finance Management		1,700,000	1,700,000	1,700,000
EPWP Incentive		1,659,000	-	-
Municipal Systems Improvement		-	760,000	-
Municipal Infrastructure Grant (MIG)		300,000	360,000	420,000
Provincial Government:		31,702,000	5,853,000	6,470,000
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		240,000	360,000	480,000
Human Settlements - Human Settlements Development Grant		24,000,000	-	-
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		1,048,000	-	-
Cultural Affairs & Sport - Library Service : Replacement Funding		5,080,000	5,289,000	5,598,000
Local government - Fire Service Capacity Building Grant		800,000	-	-
Local government - Thusong Service Centres Grant		330,000	100,000	190,000
Local government - Community Development Workers (CDW)		204,000	204,000	204,000
District Municipality:		-	-	-
[insert description]		-	-	-
Other grant providers:		-	-	-
[insert description]		-	-	-
Total Operating Transfers and Grants		92,421,000	70,364,000	74,421,000

Traffic fines constitutes to 15.3 per cent of total revenue.

Property rates amounts to 10.6 per cent of total revenue. Property rates are levied in terms of the Property Rates Act and the income generated from this service is used to balance the budget. The first R 15 000 valuation of all property is exempt and that an additional rebate of R 4 000 is also granted on each property.

Interest earned amounts to 1.3 per cent of total revenue and consist of interest earned on external investments and outstanding debtors.

Other revenue consist of rental of facilities and equipment, licenses and permits and Agency services, and amounts to 1.3 per cent of total revenue.

1.2. Operating Expenditure

Expenditure By Type					
Employee related costs	86,951,223	86,951,223	93,513,969	99,650,848	107,005,018
Remuneration of councillors	4,966,835	4,966,835	5,547,761	5,946,908	6,350,377
Debt impairment	37,233,014	37,233,014	35,285,005	37,194,600	38,759,158
Depreciation & asset impairment	16,152,491	16,152,491	16,935,231	15,881,225	15,615,857
Finance charges	1,633,177	1,633,177	1,713,303	1,308,726	1,135,767
Bulk purchases	65,244,000	65,244,000	68,085,000	68,768,958	69,508,908
Other materials	21,891,605	21,980,830	27,853,750	24,261,555	25,655,075
Contracted services	7,982,125	7,982,125	3,594,942	3,874,670	4,179,300
Transfers and subsidies	150,000	150,000	100,000	100,000	100,000
Other expenditure	35,555,723	35,733,568	52,138,230	27,296,670	27,835,902
Loss on disposal of PPE	-	-	-	-	-
Total Expenditure	277,760,193	279,027,263	304,767,191	284,304,180	296,145,362

The budgeted allocation for employee related costs for the 2017/18 financial year totals R93.5 million, which equals 30.7 per cent of the total operating expenditure. The budgeted salary increase are based on three-year Salary and Wage Collective Agreement for the period 01 July 2015 to 30 June 2018. The preparation of the 2017/18 MTREF constitutes implementation of the last year of the agreement. The municipality budgeted for average CPI (Feb 2016 – Jan 2017) + 1 per cent = 7.6%.

Municipalities were advised to budget for remuneration of councillors based on the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. Remuneration of councillors equates to 1.8 per cent of the total operating expenditure.

The provision of debt impairment amounts to 11.6 per cent of the total operating expenditure and relates to the non-payment of rendering municipal services as well traffic fines. The provision was determined based on an annual collection rate of 93 per cent and the Debt Write-off Policy of the municipality for services and for traffic fines based on past experience.

Provision for depreciation and asset impairment constitutes about 5.6 per cent of total operating expenditure.

Finance charges consist primarily of the repayment of interest on long-term borrowing, finance lease and interest on overdraft facilities. Finance charges make up 0.6 per cent (R1.7 million) of operating expenditure. No additional borrowing are planned over the MTREF to finance the capital budget 2017/18 MTREF.

Bulk purchases consist of electricity and water and equates to 22.3 per cent of total operating expenditure. Electricity bulk purchases were increased by 0.31 per cent as per NERSA's guide. Water bulk purchases were increased in line with inflation.

Other materials comprises of amongst others the purchase of fuel, diesel, materials for maintenance, cleaning materials and chemicals. For 2017/18 the appropriation against this group of expenditure amounts to 9.1 per cent (R27.8 million); 8.5 and 8.7 per cent for the two outer years.

Contracted services relate to services such as security services that are outsourced. It constitutes to 1.2 per cent of total operating expenditure for 2017/18 and 1.4 respectively for the two outer years.

Other expenditure comprises of various line items relating to the daily operations of the municipality. Other expenditure constitutes about 17.1 per cent of total operating expenditure for 2017/18 and 9.6 and 9.4% for the two outer years.

1.3. Capital expenditure

The table below provides a breakdown of budgeted capital expenditure by vote, functional classification and funding:

Vote Description R thousand	Current Year 2016/17		2017/18 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital Expenditure - Functional					
<i>Governance and administration</i>	1,200,000	1,200,000	400,000	-	-
Executive and council	-	-	200,000	-	-
Finance and administration	1,200,000	1,200,000	200,000	-	-
Internal audit	-	-	-	-	-
<i>Community and public safety</i>	13,592,428	13,599,428	2,400,000	2,939,449	1,900,000
Community and social services	-	7,000	200,000	-	-
Sport and recreation	13,592,428	13,592,428	2,200,000	2,939,449	1,900,000
Public safety	-	-	-	-	-
Housing	-	-	-	-	-
Health	-	-	-	-	-
<i>Economic and environmental services</i>	6,063,792	6,063,792	5,617,880	3,675,136	6,648,090
Planning and development	-	-	200,000	-	-
Road transport	6,063,792	6,063,792	5,417,880	3,675,136	6,648,090
Environmental protection	-	-	-	-	-
<i>Trading services</i>	13,311,874	22,494,783	6,422,120	7,732,415	21,336,910
Energy sources	6,553,831	14,212,848	4,030,175	-	15,000,000
Water management	99,858	1,623,749	-	7,732,415	4,082,263
Waste water management	6,658,185	6,658,185	2,391,945	-	2,254,647
Waste management	-	-	-	-	-
<i>Other</i>	-	-	-	-	-
Total Capital Expenditure - Functional	34,168,094	43,358,003	14,840,000	14,347,000	29,885,000
Funded by:					
National Government	30,035,000	39,217,909	13,840,000	14,347,000	29,885,000
Provincial Government	510,000	517,000	-	-	-
District Municipality	-	-	-	-	-
Other transfers and grants	-	-	-	-	-
Transfers recognised - capital	30,545,000	39,734,909	13,840,000	14,347,000	29,885,000
Public contributions & donations	-	-	-	-	-
Borrowing	-	-	-	-	-
Internally generated funds	3,623,094	3,623,094	1,000,000	-	-
Total Capital Funding	34,168,094	43,358,003	14,840,000	14,347,000	29,885,000

The municipality's capital budget is largely funded by government transfers (grants). The total capital budget for 2017/18 amounts to R14.8 million. For the two outer financial years

R14.3 and R29.8 million has been has been appropriated respectively. Transport receives the highest allocation of R5.4 million in 2017/18 which equates to 36.5 per cent followed by electricity sources R4 million at 27.2 per cent, waste water management R2.3 million at 16.1 per cent and then sport and recreation R2.2 million at 14.8 per cent.

Below is a list of projects to be undertaken during the 2017/18 financial year, amongst others:

- Upgrade Rugby Field - Beaufort West Stadium;
- Upgrade Sports Stadium – Kwa-Mandlenkosi;
- Upgrading Murraysburg Sewerage Farm;
- Complete Protea / Oak Street, Rehabilitate Gravel Streets;
- Upgrading of Michael de Villiers Avenue / James Smith Avenue, Beaufort West;
- New Highmast Greater Beaufort West;
- New Highmast Murraysburg;
- Murraysburg : Upgrading of Roads and Stormwater.

Attached is a detail list (Annexure 2) of all the projects that will be undertaken over the 2017/18 Medium Term Revenue and Expenditure Framework.

2. Budget Related Resolutions

The draft resolutions are tabled to Council by the Executive Mayor for consideration regarding the 2017/2018 MTREF:

1. The Council takes cognisance of the Draft 2017/2018 Integrated Development Plan (IDP);
2. That Council takes cognisance of the draft Annual Budget of the Municipality for the financial year 2017/18 and indicative for the two projected outer years, 2018/19 and 2019/20, and the capital budget as set out in the following schedules,
 - 2.1. Budgeted Financial Performance (revenue and expenditure by standard classification) reflected in Table A2.
 - 2.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) reflected in Table A3.
 - 2.3. Budgeted Financial Performance (revenue by source and expenditure by type) reflected in Table A4.
 - 2.4. Capital budget by municipal vote and standard classification and associated funding by source as reflected in Table A5.
 - 2.5. Draft capital detailed budget over the 2017/18 Medium Term Revenue Expenditure Framework (MTREF) - Annexure 2.
3. That Council takes cognisance of the property rates tariff and any other municipal increases proposed for the 2017/18 financial year.
4. That Council takes cognisance of the service charge and miscellaneous tariff increases proposed for the 2017/18 financial year.
5. Publication of the draft Annual Tabled Budget for Public Consultation



RDL. AM SLABBERT

ACTING EXECUTIVE MAYOR

3. Budget Schedules (Table A1 – A10)

The required main budget schedules (Table A1 – A10) as listed above are being provided below;

Choose name from list - Table A1 Consolidated Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Financial Performance										
Property rates	-	-	-	-	-	-	-	30 681	33 041	35 355
Service charges	-	-	-	-	-	-	-	116 065	120 213	124 569
Investment revenue	-	-	-	-	-	-	-	1 260	1 260	1 260
Transfers recognised - operational	-	-	-	-	-	-	-	92 421	70 364	74 421
Other own revenue	-	-	-	-	-	-	-	51 315	53 846	56 260
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	281 942	278 724	291 865
Employee costs	-	-	-	-	-	-	-	93 514	99 651	107 005
Remuneration of councillors	-	-	-	-	-	-	-	5 548	5 947	6 350
Depreciation & asset impairment	-	-	-	-	-	-	-	16 935	15 881	15 616
Finance charges	-	-	-	-	-	-	-	1 713	1 309	1 136
Materials and bulk purchases	-	-	-	-	-	-	-	85 939	93 051	95 164
Transfers and grants	-	-	-	-	-	-	-	100	100	100
Other expenditure	-	-	-	-	-	-	-	91 018	68 366	70 774
Total Expenditure	-	-	-	-	-	-	-	304 767	284 304	296 145
Surplus/(Deficit)	-	-	-	-	-	-	-	(12 825)	(5 581)	(4 281)
Transfers and subsidies - capital (monetary allocation)	-	-	-	-	-	-	-	13 840	14 347	29 885
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	1 015	8 766	25 604
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	1 015	8 766	25 604
Capital expenditure & funds sources										
Capital expenditure	-	-	-	-	-	-	-	14 840	15 347	30 895
Transfers recognised - capital	-	-	-	-	-	-	-	13 840	14 347	29 885
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	1 000	1 000	1 010
Total sources of capital funds	-	-	-	-	-	-	-	14 840	15 347	30 895
Financial position										
Total current assets	-	-	-	-	-	-	-	47 074	46 250	51 464
Total non current assets	-	-	-	-	-	-	-	469 628	478 498	489 169
Total current liabilities	-	-	-	-	-	-	-	45 286	45 949	47 166
Total non current liabilities	-	-	-	-	-	-	-	66 231	64 607	63 669
Community wealth/Equity	-	-	-	-	-	-	-	405 427	414 194	439 798
Cash flows										
Net cash from (used) operating	-	-	-	-	-	-	-	17 617	17 697	39 376
Net cash from (used) investing	-	-	-	-	-	-	-	(14 950)	(15 457)	(31 005)
Net cash from (used) financing	-	-	-	-	-	-	-	(2 926)	(3 065)	(3 179)
Cash/cash equivalents at the year end	-	-	-	-	-	-	-	4 154	3 329	8 521
Cash backing/surplus reconciliation										
Cash and investments available	-	-	-	-	-	-	-	4 154	3 329	8 521
Application of cash and investments	-	-	-	-	-	-	-	1 149	1 853	3 966
Balance - surplus (shortfall)	-	-	-	-	-	-	-	3 006	1 376	4 556
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	16 810	16 810	17 696	19 068
Revenue cost of free services provided	-	-	-	-	-	-	10 127	10 127	10 835	11 594
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Choose name from list - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Revenue - Functional										
Governance and administration		-	-	-	-	-	-	69 450	76 924	81 642
Executive and council		-	-	-	-	-	-	36 545	41 010	44 086
Finance and administration		-	-	-	-	-	-	32 905	35 914	37 555
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	30 187	6 105	6 534
Community and social services		-	-	-	-	-	-	6 115	6 105	6 534
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	24 072	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	7 152	3 698	6 671
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	7 152	3 698	6 671
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	49 055	57 619	59 704
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	27 589	37 251	35 659
Waste water management		-	-	-	-	-	-	21 466	20 368	24 044
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	-	-	-	-	-	155 843	144 345	154 551
Expenditure - Functional										
Governance and administration		-	-	-	-	-	-	40 817	43 833	46 186
Executive and council		-	-	-	-	-	-	12 582	12 942	14 299
Finance and administration		-	-	-	-	-	-	28 235	30 891	31 887
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	34 238	10 148	10 819
Community and social services		-	-	-	-	-	-	8 931	8 839	9 426
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	25 247	1 309	1 393
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	22 934	19 806	20 648
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	22 934	19 806	20 648
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	36 523	37 872	40 127
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	25 528	26 299	27 923
Waste water management		-	-	-	-	-	-	10 996	11 573	12 204
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	531	565	603
Total Expenditure - Functional	3	-	-	-	-	-	-	135 043	112 224	118 383
Surplus/(Deficit) for the year		-	-	-	-	-	-	20 800	32 121	36 168

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

Choose name from list - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

House Name from list - Table A3 Consolidated Budgets - Income, Expenditure, Revenue and Expenditure by Municipal Vote										
Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Revenue by Vote										
Vote 1 - Municipal Manager	1	-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	-	-	-	-	-	-	-	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	32 529	35 539	37 182
Vote 4 - Director: Engineering Services		-	-	-	-	-	-	59 656	65 583	69 679
Vote 5 - Director: Community Services		-	-	-	-	-	-	32 437	8 625	9 234
Vote 6 - Director: Electrical Services		-	-	-	-	-	-	90 523	87 221	103 761
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	215 145	196 968	219 856
Expenditure by Vote to be appropriated										
Vote 1 - Municipal Manager	1	-	-	-	-	-	-	4 606	(4 913)	(5 236)
Vote 2 - Director: Corporate Service		-	-	-	-	-	-	30 498	(31 138)	(33 505)
Vote 3 - Director: Financial Services		-	-	-	-	-	-	20 605	(22 701)	(23 220)
Vote 4 - Director: Engineering Services		-	-	-	-	-	-	80 908	(80 499)	(85 111)
Vote 5 - Director: Community Services		-	-	-	-	-	-	38 171	(14 302)	(15 121)
Vote 6 - Director: Electrical Services		-	-	-	-	-	-	84 947	(84 940)	(86 147)
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	-	-	-	259 734	(238 482)	(248 341)
Surplus/(Deficit) for the year	2	-	-	-	-	-	-	(44 589)	435 460	468 197

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

check Surplus/(Deficit) for the year

Choose name from list - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source												
Property rates	2		--	--	--	--	--	--	--	30 881	33 041	35 355
Service charges - electricity revenue	2		--	--	--	--	--	--	--	74 602	75 880	77 145
Service charges - water revenue	2		--	--	--	--	--	--	--	19 442	20 809	22 258
Service charges - sanitation revenue	2		--	--	--	--	--	--	--	14 576	15 557	16 642
Service charges - refuse revenue	2		--	--	--	--	--	--	--	7 445	7 966	8 524
Service charges - other										--	--	--
Rental of facilities and equipment										1 313	1 325	1 359
Interest earned - external investments										1 260	1 260	1 260
Interest earned - outstanding debtors										2 616	2 726	2 850
Dividends received										--	--	--
Fines, penalties and forfeits										44 785	47 209	49 410
Licences and permits										595	601	606
Agency services										680	680	680
Transfers and subsidies										92 421	70 364	74 421
Other revenue	2		--	--	--	--	--	--	--	1 326	1 303	1 355
Gains on disposal of PPE										--	--	--
Total Revenue (excluding capital transfers and contributions)			--	--	--	--	--	--	--	291 942	278 724	291 865
Expenditure By Type												
Employee related costs	2		--	--	--	--	--	--	--	93 514	99 651	107 005
Remuneration of councillors										5 548	5 947	6 350
Debt impairment	3									35 285	37 195	38 759
Depreciation & asset impairment	2		--	--	--	--	--	--	--	16 935	15 881	15 616
Finance charges										1 713	1 309	1 136
Bulk purchases	2		--	--	--	--	--	--	--	68 085	68 789	69 509
Other materials	8									27 854	24 262	25 655
Contracted services			--	--	--	--	--	--	--	3 595	3 875	4 179
Transfers and subsidies			--	--	--	--	--	--	--	100	100	100
Other expenditure	4, 5		--	--	--	--	--	--	--	52 138	27 297	27 835
Loss on disposal of PPE										--	--	--
Total Expenditure			--	--	--	--	--	--	--	304 767	284 304	296 145
Surplus/(Deficit)												
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			--	--	--	--	--	--	--	(12 825)	(5 581)	(4 281)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher)	6		--	--	--	--	--	--	--	13 840	14 347	29 885
Transfers and subsidies - capital (in-kind - all)										--	--	--
Surplus/(Deficit) after capital transfers & contributions			--	--	--	--	--	--	--	1 015	8 766	25 604
Taxation										--	--	--
Surplus/(Deficit) after taxation			--	--	--	--	--	--	--	1 015	8 766	25 604
Attributable to minorities										--	--	--
Surplus/(Deficit) attributable to municipality			--	--	--	--	--	--	--	1 015	8 766	25 604
Share of surplus/ (deficit) of associate	7									--	--	--
Surplus/(Deficit) for the year			--	--	--	--	--	--	--	1 015	8 766	25 604

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Choose name from list - Table A5 Consolidated Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure - Vote											
Multi-year expenditure, to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	-	-	-	-	-	-	-	-	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	-	-	-	-	-	-	200	200	200
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	200	200	200
Vote 4 - Director: Engineering Services		-	-	-	-	-	-	-	10 210	14 547	15 065
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	200	200	200
Vote 6 - Director: Electrical Services		-	-	-	-	-	-	-	4 030	200	15 210
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	14 840	15 347	30 895
Total Capital Expenditure - Vote		-	-	-	-	-	-	-	14 840	15 347	30 895
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	400	400	400
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	400	400	400
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	2 400	3 139	2 100
Community and social services		-	-	-	-	-	-	-	200	200	200
Sport and recreation		-	-	-	-	-	-	-	2 200	2 939	1 900
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	5 618	3 875	6 848
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	5 618	3 875	6 848
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	6 422	7 932	21 547
Energy sources		-	-	-	-	-	-	-	4 030	200	15 210
Water management		-	-	-	-	-	-	-	-	7 732	4 082
Waste water management		-	-	-	-	-	-	-	2 392	-	2 255
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	-	-	-	-	-	-	-	14 840	15 347	30 895
Funded by:											
National Government		-	-	-	-	-	-	-	13 840	14 347	29 885
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	13 840	14 347	29 885
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	1 000	1 000	1 010
Total Capital Funding	7	-	-	-	-	-	-	-	14 840	15 347	30 895

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by functional classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Choose name from list - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Current assets											
Cash									347	347	347
Call investment deposits	1	-	-	-	-	-	-	-	3 807	2 982	8 174
Consumer debtors	1	-	-	-	-	-	-	-	17 388	17 389	17 411
Other debtors									21 803	21 803	21 803
Current portion of long-term receivables									-	-	-
Inventory	2								3 729	3 729	3 729
Total current assets		-	-	-	-	-	-	-	47 074	46 250	51 464
Non current assets											
Long-term receivables									1 738	1 738	1 738
Investments									-	-	-
Investment property									8 150	8 150	8 150
Investment in Associate									-	-	-
Property, plant and equipment	3	-	-	-	-	-	-	-	454 175	462 745	463 415
Agricultural									-	-	-
Biological									-	-	-
Intangible									471	471	471
Other non-current assets									5 396	5 396	5 396
Total non current assets		-	-	-	-	-	-	-	469 929	478 499	499 169
TOTAL ASSETS		-	-	-	-	-	-	-	517 004	524 749	550 633
LIABILITIES											
Current liabilities											
Bank overdraft	1								-	-	-
Borrowing	4	-	-	-	-	-	-	-	2 986	2 278	2 040
Consumer deposits									1 353	1 393	1 443
Trade and other payables	4	-	-	-	-	-	-	-	32 546	33 652	34 825
Provisions									8 401	8 626	8 858
Total current liabilities		-	-	-	-	-	-	-	45 286	45 949	47 166
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	11 120	8 134	5 857
Provisions		-	-	-	-	-	-	-	55 171	56 472	57 812
Total non current liabilities		-	-	-	-	-	-	-	66 291	64 607	63 669
TOTAL LIABILITIES		-	-	-	-	-	-	-	111 576	110 555	110 835
NET ASSETS	5	-	-	-	-	-	-	-	405 427	414 194	439 798
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)									401 501	410 267	435 872
Reserves	4	-	-	-	-	-	-	-	3 926	3 926	3 926
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	405 427	414 194	439 798

References

- Detail to be provided in Table SA3
- Include completed low cost housing to be transferred to beneficiaries within 12 months
- Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
- Detail to be provided in Table SA3. Includes reserves to be funded by statute.
- Net assets must balance with Total Community Wealth/Equity

0.00 0.00 0.00

Choose name from list - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									29 028	28 565	34 032
Service charges									108 944	117 489	114 116
Other revenue									21 091	22 118	23 410
Government - operating	1								92 421	70 364	74 421
Government - capital									13 840	14 347	29 885
Interest									3 797	(5 065)	4 110
Dividends									-	-	-
Payments									(249 690)	(228 713)	(239 362)
Suppliers and employees									(1 713)	(1 309)	(1 136)
Finance charges									(100)	(100)	(100)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	17 617	17 697	39 376
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									(110)	(110)	(110)
Decrease (increase) in non-current investments									-	-	-
Payments									(14 840)	(15 347)	(30 895)
Capital assets											
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	(14 950)	(15 457)	(31 005)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									60	40	50
Payments									(2 986)	(3 105)	(3 229)
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	(2 926)	(3 065)	(3 179)
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	-	-	-	-	-	(258)	(825)	5 192
Cash/cash equivalents at the year begin:	2								4 413	4 154	3 329
Cash/cash equivalents at the year end:	2								4 154	3 329	8 521

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. The MTREF is populated directly from SA30.

Total receipts	-	-	-	-	-	-	-	-	269 010	247 709	279 864
Total payments	-	-	-	-	-	-	-	-	(266 343)	(245 469)	(271 493)
	-	-	-	-	-	-	-	-	2 667	2 240	8 371
Borrowings & investments & c.deposits	-	-	-	-	-	-	-	-	60	40	50
Repayment of borrowing	-	-	-	-	-	-	-	-	(2 986)	(3 105)	(3 229)
	-	-	-	-	-	-	-	-	(258)	(825)	5 192
	-	-	-	-	-	-	-	-	-	-	-

Choose name from list - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	4 154	3 328	8 521
Other current investments > 90 days		-	-	-	-	-	-	-	(0)	0	0
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and Investments available:		-	-	-	-	-	-	-	4 154	3 328	8 521
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	(1 500)	(1 500)	(1 500)
Other working capital requirements	3	-	-	-	-	-	-	-	(291)	415	2 326
Other provisions		-	-	-	-	-	-	-	2 919	3 017	3 119
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	21	21	21
Total Application of cash and investments:		-	-	-	-	-	-	-	1 149	1 953	3 966
Surplus(shortfall)		-	-	-	-	-	-	-	3 006	1 376	4 556

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements

Debtors	-	-	-	-	-	-	-	-	32 837	33 237	32 469
Creditors due	-	-	-	-	-	-	-	-	32 546	33 652	34 825
Total	-	-	-	-	-	-	-	-	291	(415)	(2 326)

Debtors collection assumptions

Balance outstanding - debtors	-	-	-	-	-	-	-	-	40 929	40 930	40 952
Estimate of debtors collection rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	80.2%	81.2%	79.4%

Long term investments committed

Balance (insert description, eg sinking fund)

Reserves to be backed by cash/investments

Housing Development Fund	-	-	-	-	-	-	-	-	3 903	3 903	3 903
Capital replacement											
Self-insurance											
Other (list)											

	-	-	-	-	-	-	-	-	3 903	3 903	3 903
--	---	---	---	---	---	---	---	---	-------	-------	-------

Choose name from list - Table A9 Consolidated Asset Management											
R thousand	Description	Ref	2015/16			Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CAPITAL EXPENDITURE											
Total New Assets											
	Roads Infrastructure	1	-	-	-	-	-	-	-	-	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		-	-	-	-	-	-	-	-	
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
	Infrastructure		-	-	-	-	-	-	-	-	
	Community Facilities		-	-	-	-	-	-	-	-	
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	
	Community Assets		-	-	-	-	-	-	-	-	
	Heritage Assets		-	-	-	-	-	-	-	-	
	Revenue Generating		-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	
	Investment properties		-	-	-	-	-	-	-	-	
	Operational Buildings		-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	
	Other Assets		-	-	-	-	-	-	-	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
	Servitudes		-	-	-	-	-	-	-	-	
	Licences and Rights		-	-	-	-	-	-	-	-	
	Intangible Assets		-	-	-	-	-	-	-	-	
	Computer Equipment		-	-	-	-	-	-	-	-	
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	
	Machinery and Equipment		-	-	-	-	-	-	-	-	
	Transport Assets		-	-	-	-	-	-	-	-	
	Libraries		-	-	-	-	-	-	-	-	
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets											
	Roads Infrastructure	2	-	-	-	-	-	-	-	-	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		-	-	-	-	-	-	-	-	
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
	Infrastructure		-	-	-	-	-	-	-	-	
	Community Facilities		-	-	-	-	-	-	-	-	
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	
	Community Assets		-	-	-	-	-	-	-	-	
	Heritage Assets		-	-	-	-	-	-	-	-	
	Revenue Generating		-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	
	Investment properties		-	-	-	-	-	-	-	-	
	Operational Buildings		-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	
	Other Assets		-	-	-	-	-	-	-	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
	Servitudes		-	-	-	-	-	-	-	-	
	Licences and Rights		-	-	-	-	-	-	-	-	
	Intangible Assets		-	-	-	-	-	-	-	-	
	Computer Equipment		-	-	-	-	-	-	-	-	
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	
	Machinery and Equipment		-	-	-	-	-	-	-	-	
	Transport Assets		-	-	-	-	-	-	-	-	
	Libraries		-	-	-	-	-	-	-	-	
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Total Upgrading of Existing Assets											
	Roads Infrastructure	6	-	-	-	-	-	-	-	-	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		-	-	-	-	-	-	-	-	
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
	Infrastructure		-	-	-	-	-	-	-	-	
	Community Facilities		-	-	-	-	-	-	-	-	
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	
	Community Assets		-	-	-	-	-	-	-	-	
	Heritage Assets		-	-	-	-	-	-	-	-	
	Revenue Generating		-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	
	Investment properties		-	-	-	-	-	-	-	-	
	Operational Buildings		-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	
	Other Assets		-	-	-	-	-	-	-	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
	Servitudes		-	-	-	-	-	-	-	-	
	Licences and Rights		-	-	-	-	-	-	-	-	
	Intangible Assets		-	-	-	-	-	-	-	-	
	Computer Equipment		-	-	-	-	-	-	-	-	
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	
	Machinery and Equipment		-	-	-	-	-	-	-	-	
	Transport Assets		-	-	-	-	-	-	-	-	
	Libraries		-	-	-	-	-	-	-	-	
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Total Capital Expenditure											
	Roads Infrastructure	4	-	-	-	-	-	-	-	-	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		-	-	-	-	-	-	-	-	
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
	Infrastructure		-	-	-	-	-	-	-	-	
	Community Facilities		-	-	-	-	-	-	-	-	
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	
	Community Assets		-	-	-	-	-	-	-	-	
	Heritage Assets		-	-	-	-	-	-	-	-	
	Revenue Generating		-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	
	Investment properties		-	-	-	-	-	-	-	-	
	Operational Buildings		-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	
	Other Assets		-	-	-	-	-	-	-	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
	Servitudes		-	-	-	-	-	-	-	-	
	Licences and Rights		-	-	-	-	-	-	-	-	
	Intangible Assets		-	-	-	-	-	-	-	-	
	Computer Equipment		-	-	-	-	-	-	-	-	
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	
	Machinery and Equipment		-	-	-	-	-	-	-	-	
	Transport Assets		-	-	-	-	-	-	-	-	
	Libraries		-	-	-	-	-	-	-	-	
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE - Asset Class											
ASSET REGISTER SUMMARY - PPE (WDV)											
	Roads Infrastructure	5	-	-	-	-	-	-	-	-	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		-	-	-	-	-	-	-	-	

Choose name from list - Table A10 Consolidated basic service delivery measurement

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Household service targets										
Water:										
Piped water inside dwelling	1	--	--	--	--	--	--	--	--	--
Piped water inside yard (but not in dwelling)	2	--	--	--	--	--	--	--	--	--
Using public tap (at least min.service level)	3	--	--	--	--	--	--	--	--	--
Other water supply (at least min.service level)	4	--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3	--	--	--	--	--	--	--	--	--
Other water supply (< min.service level)	4	--	--	--	--	--	--	--	--	--
No water supply		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		--	--	--	--	--	--	--	--	--
Flush toilet (with septic tank)		--	--	--	--	--	--	--	--	--
Chemical toilet		--	--	--	--	--	--	--	--	--
Pit toilet (ventilated)		--	--	--	--	--	--	--	--	--
Other toilet provisions (> min.service level)		--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet		--	--	--	--	--	--	--	--	--
Other toilet provisions (< min.service level)		--	--	--	--	--	--	--	--	--
No toilet provisions		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Energy:										
Electricity (at least min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (min.service level)		--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (< min. service level)		--	--	--	--	--	--	--	--	--
Other energy sources		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Refuse:										
Removed at least once a week		--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week		--	--	--	--	--	--	--	--	--
Using communal refuse dump		--	--	--	--	--	--	--	--	--
Using own refuse dump		--	--	--	--	--	--	--	--	--
Other rubbish disposal		--	--	--	--	--	--	--	--	--
No rubbish disposal		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free minimum level service)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed at least once a week)		--	--	--	--	--	--	--	--	--
Cost of Free Basic Services provided - Formal Settlements (R'000)	8							8 052	8 610	9 220
Water (6 kilolitres per indigent household per month)		--	--	--	--	--	--	3 471	3 713	3 974
Sanitation (free sanitation service to indigent households)		--	--	--	--	--	--	4 243	4 456	4 678
Electricity/other energy (50kwh per indigent household per month)		--	--	--	--	--	--	1 044	1 117	1 196
Refuse (removed once a week for indigent households)		--	--	--	--	--	--	--	--	--
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)								16 810	17 896	19 068
Total cost of FBS provided										
Highest level of free service provided per household										
Property rates (R value threshold)		--	--	--	--	--	--	--	--	--
Water (kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (Rand per household per month)		--	--	--	--	--	--	--	--	--
Electricity (kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (average litres per week)		--	--	--	--	--	--	--	--	--
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		--	--	--	--	--	--	10 127	10 635	11 594
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		--	--	--	--	--	--	--	--	--
Water (in excess of 6 kilolitres per indigent household per month)		--	--	--	--	--	--	--	--	--
Sanitation (in excess of free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (in excess of 50 kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (in excess of one removal a week for indigent households)		--	--	--	--	--	--	--	--	--
Municipal Housing - rental rebates		--	--	--	--	--	--	--	--	--
Housing - top structure subsidies		--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--
Total revenue cost of subsidised services provided	6							10 127	10 635	11 594

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

4. Draft Capital Detailed Budget over the 2017/18 Medium Term Revenue Expenditure Framework (MTREF)

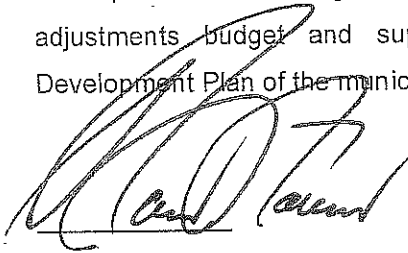
Detailed Capital budget over the 2017/18 Medium Term Revenue Expenditure Framework (MTREF)

GFS Classification	GFS Sub-Classification	Directorate	Vol.	Municipal Vote	Project/Program Description	Budget Year 2017/18	Budget Year 2018/19	Budget Year 2019/20	Funding Source
Sport and recreation	Sports Grounds and Stadiums	Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	Upgrade Rugby Field - Beaufort West Stadium	1 000 000	-	-	MIG
Sport and recreation	Sports Grounds and Stadiums	Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	Upgrade Sports Stadium - Kwa-Mandlenkosi	1 200 000	-	-	MIG
Sport and recreation	Sports Grounds and Stadiums	Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	Beaufort West: Upgrade Voortrekker St Sports Fields	-	635 543	-	MIG
Sport and recreation	Sports Grounds and Stadiums	Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	Beaufort West: Busidene Sport Stadium	-	2 300 906	1 900 000	MIG
Waste water management	Waste Water Treatment	Vote 4 - Director: Engineering Services	1640	4.12 - Sewerage Farm	Upgrading Murraysburg Sewerage Farm	2 391 945	-	-	MIG
Waste water management	Waste Water Treatment	Vote 4 - Director: Engineering Services	1640	4.12 - Sewerage Farm	Nelspoort: Rehabilitate Oxidation Ponds (Bud Matot)	-	-	2 134 647	MIG
Road transport	Roads	Vote 4 - Director: Engineering Services	1660	4.13 - Street Works & Storm Water	Complete Pines / Oak Street, Rehabilitate Gravel Streets	999 208	-	-	MIG
Road transport	Roads	Vote 4 - Director: Engineering Services	1660	4.13 - Street Works & Storm Water	Upgrading of Michael de Villiers Avenue / James Smith Avenue, Beaufort West	2 827 224	-	-	MIG
Road transport	Roads	Vote 4 - Director: Engineering Services	1660	4.13 - Street Works & Storm Water	Nelspoort: Upgrade Freddie Max Crescent	-	2 830 870	-	MIG
Energy sources	Electricity	Vote 6 - Director: Electrical Services	3050	6.3 - Retiulation Low Voltage	Hillside: New Stormwater Retention Ponds Phase 2	2 674 527	-	-	MIG
Energy sources	Electricity	Vote 6 - Director: Electrical Services	3050	6.3 - Retiulation Low Voltage	New Highmast Greater Beaufort West	1 135 648	-	-	MIG
Energy sources	Electricity	Vote 6 - Director: Electrical Services	3050	6.3 - Retiulation Low Voltage	New Highmast Murraysburg	26 000	-	-	CRR
Energy sources	Electricity	Vote 6 - Director: Electrical Services	3050	6.3 - Retiulation Low Voltage	Chain Saws	16 000	-	-	CRR
Energy sources	Electricity	Vote 6 - Director: Electrical Services	3050	6.3 - Retiulation Low Voltage	Bull Lever Hoists 500kg	2 500	-	-	CRR
Energy sources	Electricity	Vote 6 - Director: Electrical Services	3050	6.3 - Retiulation Low Voltage	Come Along 1000kg	2 000	-	-	CRR
Energy sources	Electricity	Vote 6 - Director: Electrical Services	3050	6.3 - Retiulation Low Voltage	Nylon Slings 1000kg	10 000	-	-	CRR
Energy sources	Electricity	Vote 6 - Director: Electrical Services	3060	6.4 - Retiulation High Voltage	Drilling Machines	19 000	-	-	CRR
Energy sources	Electricity	Vote 6 - Director: Electrical Services	3060	6.4 - Retiulation High Voltage	MV Linksticks	40 000	-	-	CRR
Energy sources	Electricity	Vote 6 - Director: Electrical Services	3060	6.4 - Retiulation High Voltage	Switching Suits	28 000	-	-	CRR
Energy sources	Electricity	Vote 6 - Director: Electrical Services	3060	6.4 - Retiulation High Voltage	Earthing Kits	30 000	-	-	CRR
Energy sources	Electricity	Vote 6 - Director: Electrical Services	3060	6.4 - Retiulation High Voltage	Clamp on Multi meters	-	-	15 000 000	MIG
Water	Water Distribution	Vote 4 - Director: Engineering Services	4070	4.21 - Water Retiulation	Upgrade Main Substation	-	7 732 435	-	MIG
Water	Water Distribution	Vote 4 - Director: Engineering Services	4070	4.21 - Water Retiulation	Beaufort West: Klein Hanshui Bulk Water Scheme	-	-	3 271 302	MIG
Water	Water Distribution	Vote 4 - Director: Engineering Services	4070	4.21 - Water Retiulation	Hillside: Upgrade Bulk Water Supply Line to Area S1	-	-	800 961	MIG
Road transport	Roads	Vote 4 - Director: Engineering Services	6660	4.14 - Street Works & Storm Water: Murraysburg	Nelspoort: New Bulk Water Supply	1 591 448	-	-	MIG
Road transport	Roads	Vote 4 - Director: Engineering Services	6660	4.14 - Street Works & Storm Water: Murraysburg	Murraysburg: Upgrading of Roads and Stormwater	-	227 016	-	MIG
Road transport	Roads	Vote 4 - Director: Engineering Services	6660	4.14 - Street Works & Storm Water: Murraysburg	Murraysburg South: Upgrade Stormwater Channel	-	555 500	-	MIG
Road transport	Roads	Vote 4 - Director: Engineering Services	6660	4.14 - Street Works & Storm Water: Murraysburg	Murraysburg: New Fencing of Stormwater Channel PH1	-	81 750	-	MIG
Road transport	Roads	Vote 4 - Director: Engineering Services	6660	4.14 - Street Works & Storm Water: Murraysburg	Murraysburg: Upgrade Seltware, Pardon, Per Roads	-	-	2 109 090	MIG
Road transport	Roads	Vote 4 - Director: Engineering Services	6660	4.14 - Street Works & Storm Water: Murraysburg	Murraysburg: Upgrade Seltware, Pardon, Per Roads	-	-	1 529 000	MIG
Energy sources	Electricity	Vote 6 - Director: Electrical Services	6800	6.8 - Electricity: Murraysburg	Earthing Kits	7 000	-	-	CRR
Energy sources	Electricity	Vote 6 - Director: Electrical Services	6800	6.8 - Electricity: Murraysburg	Chain Saws	6 500	-	-	CRR
Energy sources	Electricity	Vote 6 - Director: Electrical Services	6800	6.8 - Electricity: Murraysburg	Clamp on Multi meters	3 000	-	-	CRR
Energy sources	Electricity	Vote 6 - Director: Electrical Services	6800	6.8 - Electricity: Murraysburg	Switching Suits	10 000	-	-	CRR
						14 090 000	14 347 000	29 895 000	

5. Municipal Manager's Quality Certification

Quality Certificate

In my capacity as the acting Municipal Manager of the Beaufort West Local Municipality, I hereby certify that the draft 2017/18 Medium Term Revenue Expenditure Framework (MTREF) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the municipality.



Roelof van Staden

Beaufort West Local Municipality (WC053)

29 Mar 2017

Date